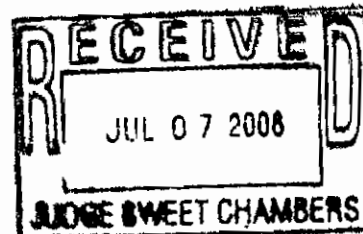




United States Attorney
Southern District of New York

86 Chambers Street, 3rd Floor
New York, New York 10007

July 7, 2008



BY FACSIMILE

The Honorable Robert W. Sweet
United States District Judge
500 Pearl St., Room 1920
New York, NY 10007
Fax: (212) 805-7925

Re: *Erdheim v. Commissioner of Internal Revenue*, 07 Civ. 8415 (RWS)(DFE)

Dear Judge Sweet:

This Office represents the Commissioner of Internal Revenue (the "IRS"), the defendant in the above-referenced civil action. I write to respectfully request, *nunc pro tunc*, a four-week extension of the time for the IRS to respond, from June 23, 2008 to July 18, 2008. The IRS and *pro se* plaintiff, Mr. Michael Erdheim, have been continuing negotiations over a possible resolution of two of the three claims that Mr. Erdheim asserts in this action. I am hopeful that the additional time will allow the parties to come to a consensual resolution of those claims. Mr. Erdheim consents to this request.

I sincerely apologize to the Court for not having sought this extension in a more timely manner. This is the fifth request for an extension in this action. As no scheduling order has been entered, granting this request for an extension will not have an effect on any other deadline in this action.

I thank the Court for its consideration of this request.

*Signed
Sweet
USD
7.9.08*

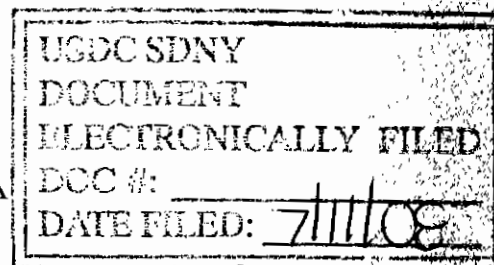
Respectfully,

MICHAEL J. GARCIA
United States Attorney

By: *Li Yu*

LI YU

Assistant United States Attorney
Telephone: (212)637-2734
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cc: Michael Erdheim (By First-Class Mail)
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Pro Se